

Authorization and Verification of Unbudgeted Expenditures

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03/10/2015

Resolution No.: 764/95; 43/2000;
96/2015

Lead Role: Council

Last Review Date: March 10, 2015

Next Review Date: 03/2018

Administrative Responsibility: Chief Commissioner

Policy Statement

Strathcona County may only make expenditures that have been included in an operating budget, a capital budget or are otherwise authorized by Council resolution.

Guidelines

This policy shall apply to expenditures:

- i which have not been included in an operating budget or a capital budget, and
- ii which have not otherwise been approved by Council resolution, and
- iii which are for an emergency, or
- iv where such amount is legally required to be paid.

Definitions

"Unbudgeted Expenditure" means an expenditure which has not been included in an operating budget or a capital budget including, but not restricted to, expenditures for an emergent purpose or which are legally required to be paid.

Procedures

1. In the event that the Council has specifically authorized an Unbudgeted Expenditure, then it shall be verified in accordance with paragraph 3 of this policy.
2. In the event that an Unbudgeted Expenditure has not been specifically authorized by the Council, Council hereby delegates to the Chief Commissioner, where the Chief Commissioner in his discretion considers it advisable or necessary to do so, the authority to expend, without prior Council approval, a sum not to exceed TWO MILLION (\$2,000,000) DOLLARS per year for Unbudgeted Expenditures.

3. The Chief Commissioner shall provide a report to Council regarding the Unbudgeted Expenditure for verification at the next Council meeting following the expenditure. The Chief Commissioner may not authorize a subsequent Unbudgeted Expenditure prior to verifying a previous Unbudgeted Expenditure at a Council meeting.
4. Any single Unbudgeted Expenditure in an amount of over \$2,000,000 or an Unbudgeted Expenditure which results in a cumulative total of such expenditures in excess of \$2,000,000 for the budget year must have Council authorization before the expenditure.